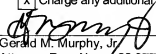


<b>AMENDMENT TRANSMITTAL LETTER</b>				Docket No. 1422-0702PUS1	
Application No. 10/561,450-Conf. #6369	Filing Date December 20, 2005	Examiner N. M. Buie	Art Unit 1796		
Applicant(s): Masayoshi HANDA et al.					
Invention: WATER-ABSORBING RESIN COMPOSITION					
<p><b>MS AF</b>  <b>Commissioner for Patents</b>  <b>P.O. Box 1450</b>  <b>Alexandria, VA 22313-1450</b></p> <p>Transmitted herewith is an amendment in the above-identified application.            The fee has been calculated and is transmitted as shown below.</p>					
<b>CLAIMS AS AMENDED</b>					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	18	- 20 =	0	x 52.00	0.00
Independent Claims	2	- 3 =	0	x 220.00	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
<b>TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:</b>					0.00
<input checked="" type="checkbox"/> Large Entity <span style="margin-left: 200px;"><input type="checkbox"/> Small Entity</span>					
<input checked="" type="checkbox"/> No additional fee is required for this amendment.					
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.					
<input type="checkbox"/> A check in the amount of \$ _____ is enclosed.					
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>02-2448</u> as described below. A duplicate copy of this sheet is enclosed.					
<input checked="" type="checkbox"/> Credit any overpayment.					
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
 Gerald M. Murphy, Jr. Attorney Reg. No.: 28,977				Dated: May 18, 2009	
BIRCH, STEWART, KOLASCH & BIRCH, LLP 8110 Gatehouse Road Suite 100 East P.O. Box 747 Falls Church, Virginia 22040-0747 (703) 205-8000					